

REPUBLIC OF KENYA



20 DEC 2016

*Paper laid on the Table
of the House by
the Leader of
the Majority Party*

OFFICE OF THE AUDITOR-GENERAL

*on
Tuesday, 20th December*

PARLIAMENT
OF KENYA
LIBRARY

*in the
Afternoon.*

A handwritten signature in blue ink, enclosed in a circular scribble.

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
TIGANIA EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





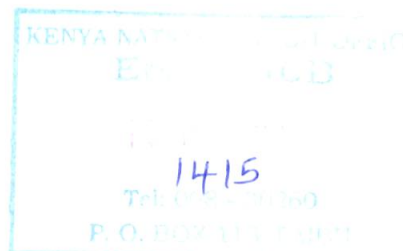


CONSTITUENCY DEVELOPMENT FUND- TIGANIA EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)





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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The *Tigania east Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Danson Njogu
3.	Accountant	Peter Abuko Kusumo
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Tigania east Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Tigania east CDF Headquarters

P.O. Box 17-60605
CDF office-Muriri.
Meru-maua Road,
Muthara, Meru.



(f) TICANIA EAST CDF Contacts

Telephone: 0703-780-482

E-mail: teast@gmail.com.

TICANIA EAST CDF Bankers

1. Co-operative bank of Kenya
Meru-Makutano avenue.
P.O. Box
Meru, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Tigania east constituency is situated along meru-maua road behind the hills of Nyambene and borders Tharaka on the south, Isiolo on the north and Igembe central on the east regions.

The main economic stay of the constituency is mainly farming of food crops with a small portion that cuts across Nyambene hills involving in Tea farming and coffee in minimal productions.

There is a large area in the south which is dry and the community majors on livestock keeping as their main economic activities.

The constituency is vast with five wards and approximately has 300,000 population.

The constituency is wholly developed by CDF in about 70% together with other partners, mainly national government and nongovernmental organizations.

TIGANIA EAST CONSTITUENCY PERFORMANCE

The constituency received ksh.130,397,682 in the financial year 2014/2015 and has efficiently absorbed ksh.108,144,809 which translate into 80% rate .

All the projects started in the financial year under consideration are complete and the constituents are enjoying the benefits of the kitty.

Various projects have been accomplished ranging from almost all sectors i.e.Roads,schools infrastructure,health and water.

KEY ACHIEVEMENTS OF THE FUND

CDF has transformed many lives of Tigania east residents.

The empirical data available coupled with actual observations reveal an enormous impact on the residents in improved standard of living which was never witnessed before the inception of CDF.

The current year has seen completion of 30 classrooms,10 roads and 2 dispensaries .

The many poor children who have been to school under the courtesy of the fund is a milestone reached in enabling every needy students access education.

Various places where residents walked for long distances to seek water commodity is also a great achievement which has saved energy and time to pursue other activities.

We stand united in prayer and thanks giving that CDF may live long enough to transform many lives.

EMERGING ISSUES

CDF being a community fund has so far been identified with the constituents needs which changes every now and then.

With the establishment of the devolved functions ,various sectors have been taken by the county governments which has stripped off residents the very pertinent projects centre in their economic life.

County governments have slowly taken off with residents agitating for various projects formally funded by CDF and this has brought great discontent on the side of the residents who think such functions should be handled by CDF.

IMPLEMENTATION CHALLENGES.

There various challenges meted in the implementation of the kitty namely:

- a) Lack of management skills by the project implementation committees.
- b)Thinly allocation of project funds
- c) Political interferences

WAY FORWARD

CDF should be added more funds enough to complete projects.Again PMC should be trained frequently on good management practices. MPs and their opponents should not interfere with projects.

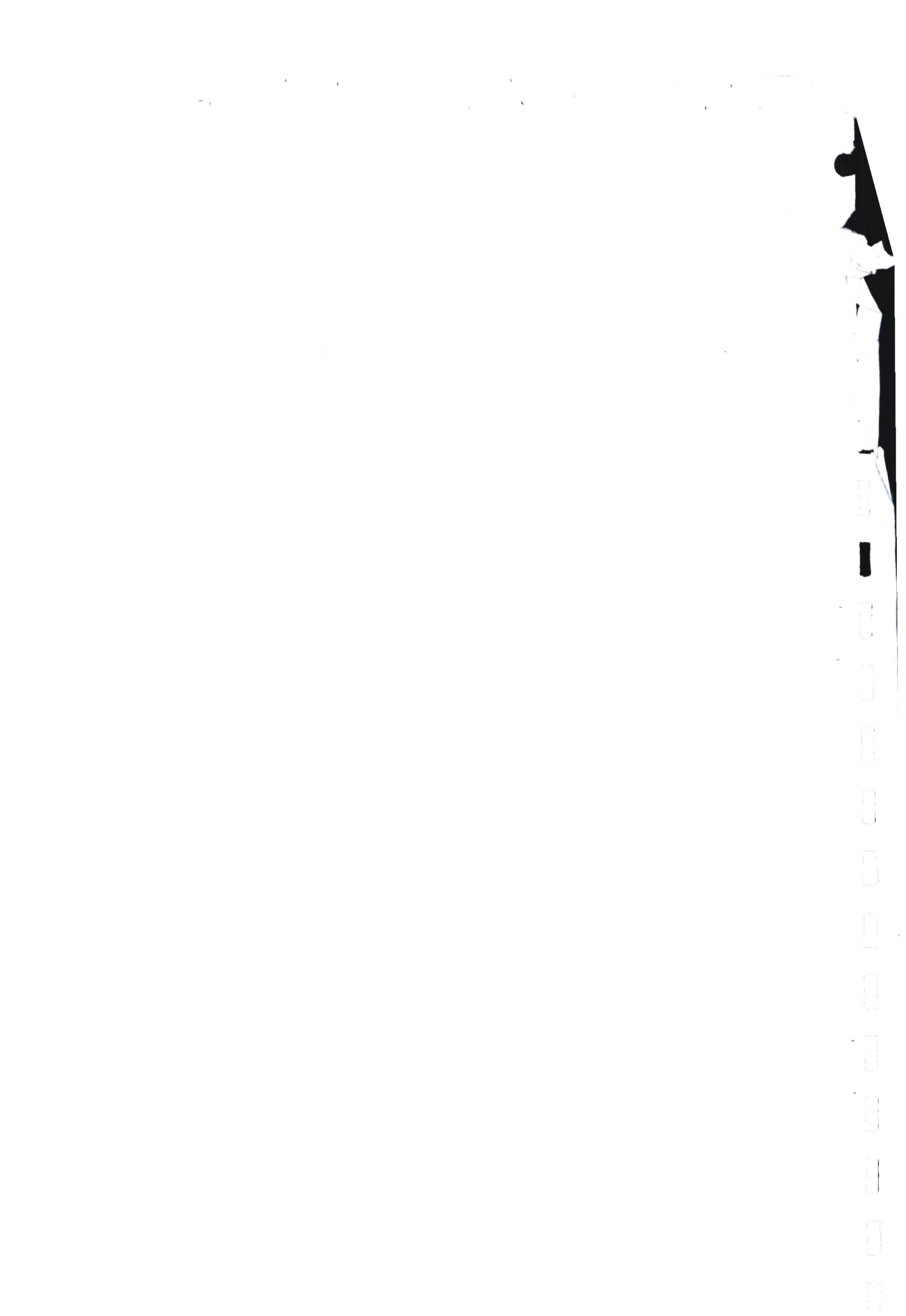
CHAIRMAN CDFC

Signature

10/6/2016

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III: STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *Tigania east CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year 2014.2015 ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of *Tigania east CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of *Tigania east CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of *Tigania east CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 24th Sept 2015

Principal Secretary

Principal Accounts Controller



REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - TIGANIA EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Tigania East Constituency set out on pages 5 to 15, which comprise the statement of assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's

Report of the Auditor-General on Constituencies Development Fund - Tigania East Constituency for the year ended 30 June 2015

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion.

1.0 Unconfirmed Expenditures

During the financial year under review, Tigania East CDF did not avail for audit verification supporting documents for an expenditure amounting to Kshs.30,202,525.00 or 29% of the total expenditure of Kshs.105,803,040.80 incurred during the year under review. The payment vouchers and the supporting documents for expenditures had apparently been incurred during the year under review by the Ethics and Anti-Corruption Commission for investigation.

In the circumstance, the authenticity, compliance, accuracy and completeness of the expenditure totaling to Kshs.30,202,525 could not be confirmed.

2.0 Accuracy and Presentation of the Financial Statements

According to the International Public Sector Accounting Standards (IPSAS) Cash Basis format for presentation of financial statements, the management is required to disclose the actions taken on the previous year audit issues. In the year 2013/2014, Tigania East CDF had a qualified opinion. However, no report on follow up of the issues raised in the audit report was included in the financial statements for the year under review. Further, the statement of management responsibilities set on page 4 of the financial statement has not been signed.

In the circumstances, the presentation of the financial statements does not comply with IPSAS (Cash Basis) and the financial reporting prescribed template prescribed by Kenya Public Sector Accounting Standards Board.

3.0 Budgetary control and Performance

During the financial year under review, Tigania East Constituency had an approved budget of Kshs.162,386,101.00. The actual expenditure as at 30 June 2015 was Kshs.105,803,047.80 (65%) which was utilized to fund projects in various sectors within the constituency as follows:

Expenditure Analysis	Budget Kshs.	Actual Kshs.	Variance Kshs.	Absorption
Compensation of Employee	2,365,000	1,625,986.00	739,014.00	69%
Use of Goods and services	3,205,202	2,457,110.00	748,092.00	77%
Committee Expenses	7,984,000	4,368,238.80	3,615,761.20	55%
Transfer to Other Government Unit	84,851,302	38,559,105.00	46,292,197.00	45%

Other Grants and Transfers	63,400,597.50	58,736,808.00	4,663,789.50	93%
Social Security Benefits	40,000	55,800.00	(15,800.00)	140%
	540,000	-	540,000	0%
Total	162,386,101.50	105,803,047.80	56,583,053.70	65%

However, the statement of appropriation, recurrent and development reflects a balance of Kshs.54,241,283 resulting in an unreconciled difference of Kshs.2,341,771.

In view of the foregoing, the residents of Tigania East Constituency did not receive expected services equivalent to Kshs.56,583,054.00 being the difference between the budgeted expenditure and the actual expenditure.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund - Tigania East Constituency as at 30 June 2015 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Other Matter

1.0 Project Implementation Status

During the period under review, Tigania East CDF allocated Kshs.156,876,206 to projects in various sub-sectors including education, health, water, security, roads, sports and environment. Review of project implementation indicated that as at 30 June 2015, eight (8) projects valued at Kshs.7,360,690 were on-going while projects valued at Kshs.149,515,516 were completed as shown below:

Sector	Project Status	Amount Allocated	Amount Disbursed	No. of Project
Education	Completed	82,526,346	82,526,346	68
	On-going	2,037,931	2,037,931	5
Subtotal		84,564,277	84,564,277	73
Bursary	Completed	25,000,000	25,000,000	2
Subtotal		25,000,000	25,000,000	2
Water	Completed	9,850,000	9,850,000	45
Subtotal		9,850,000	9,850,000	45
Health	Completed	3,450,000	3,450,000	9
	On-going	4,482,759	4,482,759	2
Subtotal		7,932,759	7,932,759	11
Security	Completed	9,449,810	9,449,810	34
	On-going	300,000	300,000	1
Subtotal		9,749,810	9,749,810	35
Roads	completed	10,832,228	10,832,228	11

Subtotal		10,832,228	10,832,228	11
Sports	completed	2,207,132	2,207,132	3
Subtotal		2,207,132	2,207,132	3
Others	Completed	6,200,000	6,200,000	1
		540,000	540,000	1
Subtotal		6,740,000	6,740,000	2
Grand Total		156,876,206	156,876,206	186

In view of the above, it was not possible to ascertain that the ongoing projects costing Kshs.7,360,690 would be completed on a timely basis and make expected services available to the residents of the constituency.

My opinion is not qualified in respect of this matter.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

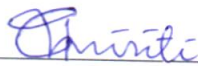
Nairobi

21 November 2016

IV: STATEMENT OF RECEIPTS AND PAYMENTS

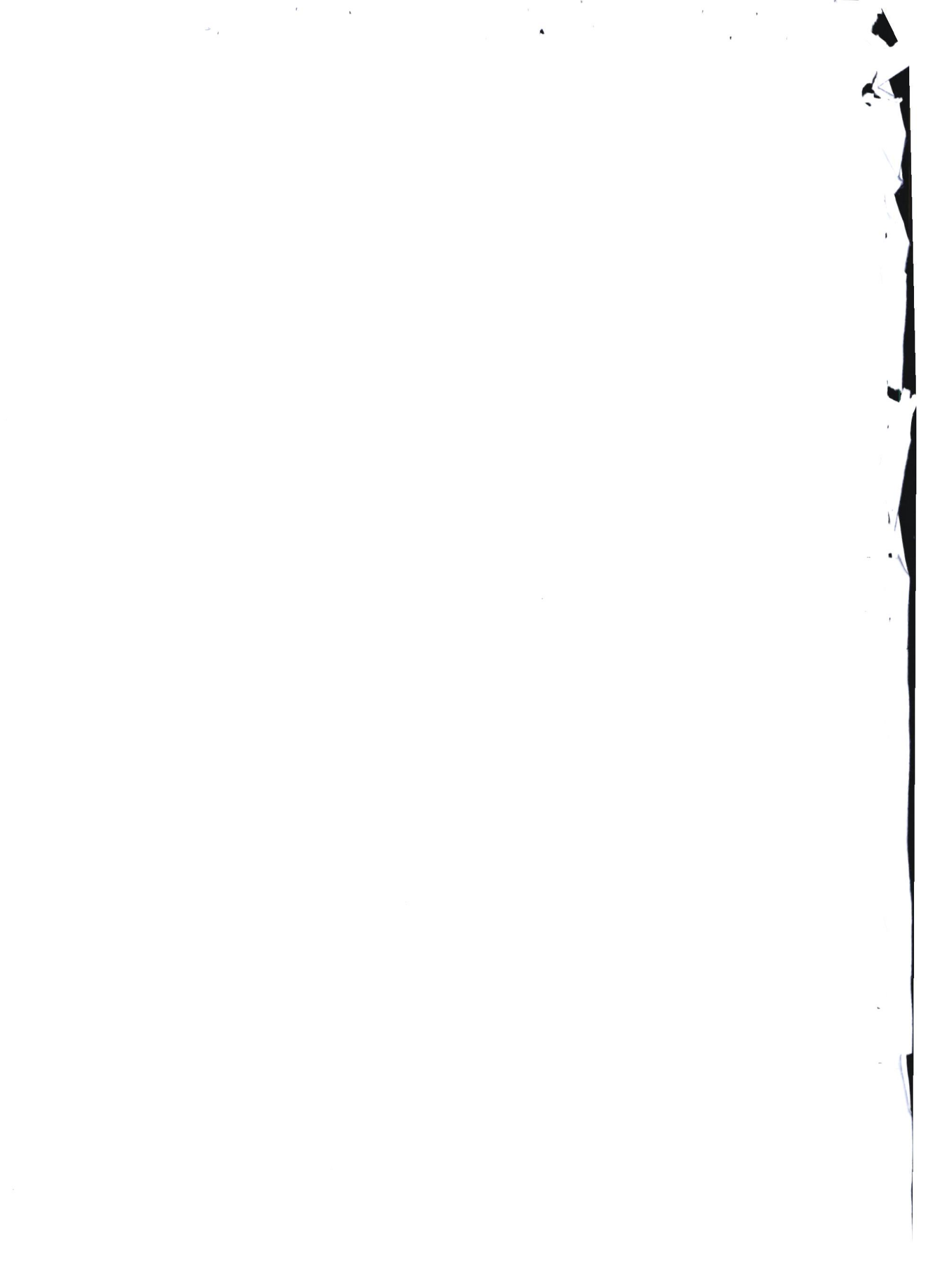
	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	128,880,896.80	71,518,373.1
Other Receipts	9	1,516,786.00	50,000.00
TOTAL RECEIPTS		130,397,682.80	71,568,373.1
PAYMENTS			
Compensation of Employees	2	1,625,986.00	1,328,107.00
Use of goods and services	3	2,457,110.00	922,743.00
Committee Expenses	4	7,984,000.00	3,630,000.00
Transfers to Other Government Units	5	38,709,105.00	36,150,000.00
Other grants and transfers	6	57,312,808.00	19,070,766.00
Social Security Benefits	7	55,800	41,600.00
Acquisition of Assets		0	6,125,000.00
TOTAL PAYMENTS		108,144,809.00	67,268,216.00
SURPLUS/DEFICIT		22,252,873.80	4,300,157.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIGANIA EAST CDF financial statements were approved on Sept Sept 2015 and signed by:


Chairman - CDFC





Fund Account Manager



V: STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10	26,635,193.90	4,382,320.10
TOTAL FINANCIAL ASSETS		26,635,193.90	4,382,320.10
REPRESENTED BY			
Fund balance b/fwd	8	4,382,320.10	82,163.00
Surplus/Deficit for the year		22,252,873.80	4,300,157.10
NET FINANCIAL POSITION		26,635,193.90	4,382,320.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIGANIA EAST CDF financial statements were approved on 24th Sept 2015 and signed by:


Chairman - CDFC



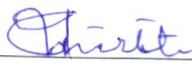

Fund Account Manager



VI: STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	128,880,896.80	71,518,373.10
Other Receipts-Prior year adjustment	9	1,516,786.00	50,000
Total receipts from operating income		130,397,682.80	71,568,373.10
Payments for operating expenses			
Compensation of Employees	2	1,625,986.00	1,328,107.00
Use of goods and services	3	2,457,110.00	922,743.00
Committee Expenses	4	7,984,000.00	3,630,000.00
Transfers to Other Government Units	5	38,709,105.00	36,150,000.00
Other grants and transfers	6	57,312,808.00	19,070,766.00
Social Security Benefits	7	55,800.00	41,600.00
Total payments for operating expenses		(108,144,809.00)	(61,143,216.00)
Net cash flow from operating activities		22,252,873.80	10,425,157.10
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		0	(6,125,000.00)
Net cash flows from Investing Activities		0	(6,125,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		22,252,873.80	4,300,157.10
Cash and cash equivalent at BEGINNING of the year	8	4,382,320.10	82,163.10
Cash and cash equivalent at END of the year	10	26,635,193.90	4,382,320.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Tigania east CDF financial statements were approved on 29th Sept 2015 and signed by:



 Chairman CDFC





 Fund Account Manager



VII:SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	110,424,356	50,444,949.50	160,869,305.50	133,263,216.90	27,606,088.60	0.803
Other Receipts-prior year adjustment	0	1,516,796.00	1,516,786.00	1,516,786.00	0	0
TOTAL RECEIPTS	110,424,356.00	51,961,745.50	162,386,091.50	134,780,002.90	27,606,088.60	
PAYMENTS						
Compensation of Employees	2,030,000.000	335,000.00	2,365,000.00	1,625,986.00	739,014.00	0.80
Use of goods and services	2,362,092.00	843,110.00	3,205,202.00	2,457,110.00	748,092.00	1.04
Committee Expenses	5,500,000.00	2,484,000.00	7,984,000.00	7,984,000.00	0	1.45
Transfers to Other Government Units	53,237,931.00	31,613,371.00	84,851,302.00	38,709,105.00	46,142,197.00	0.73
Other grants and transfers	46,714,333.00	16,686,264.50	63,400,597.50	57,312,808.00	6,087,789.50	1.00
Social Security Benefits	40,000.00	0	40,000.00	55,800.00	(15,800.00)	1.40
Acquisition of Assets	540,000.00	0	540,000.000	0	540,000.00	0
TOTALS	110,424,356.00	51,961,745.50	162,386,091.50	108,144,809.00	54,241,282.50	0.89

The TIGANIA EAST CDF financial statements were approved on 29th Sep 2015 and signed by:

[Signature]
Chairman CDF



[Signature]
Fund Account Manager

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VII: SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

IX: NOTES TO THE FINANCIAL STATEMENTS

1: TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013-2014
CDF Board		
AIE NO 711908		40,509,953
AIE NO 709907		2,000,000
AIE NO 735507		28,708,420
AIE NO 735993		300,000
AIE NO 750143	46,062,629.40	
AIE NO 750387	7,300,000.00	
AIE NO 759542	20,306,089.00	
AIE NO 796651	14,563,653.40	
AIE NO 796883	13,042,436.00	
AIE NO 796011	27,606,089.00	
TOTAL	128,880,896.80	71,518,373

2: COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013-2014 Kshs
Basic wages of contractual employees	1,625,986	1,328,107
Total	1,625,986	1,328,107

3: USE OF GOODS AND SERVICES

	2014 - 2015 Kshs	2013-2014 Kshs
Communication, supplies and services	345,000	73,000
Printing, advertising and information supplies & services	129,038.00	70,000
Other operating expenses	900,000.00	646,123
Routine maintenance – vehicles and other transport equipment	1,083,072.00	133,620

CONSTITUENCIES DEVELOPMENT FUND – TIGANIA EAST CONSTITUENCY
Reports and Financial Statements
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Total	2,457,110.00	922,743
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4: COMMITTEE EXPENSES

	2014 - 2015	2013-2014
	Kshs	Kshs
Committee allowances	1,400,000	0
Other committee expenses	2,968,238	3,630,000
Total	4,368,238	3,630,000

CONSTITUENCIES DEVELOPMENT FUND – TIGANIA EAST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5: TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Transfers to primary schools	14,226,346	14,900,000
Transfers to secondary schools	18,100,000	16,400,000
Transfers to tertiary institutions		850,000
Transfers to health institutions	6,232,759	4,000,000
TOTAL	38,559,105	36,150,000

6: OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	22,384,,100	3,588,000
Water projects	5,900,000	5,637,000
Security projects	7,399,810	4,450,000
Roads projects	10,900,000	2,950,000
Sports projects	2,207,132	1,445,766
Environment projects	1,445,766	1,000,000
Emergency projects	8,500,000	0
Total	58,736,808	19,070,766

7: SOCIAL SECURITY BENEFITS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Employer contribution to NSSF	55,800	41,600
Total	55,800	41,600

8: ACQUISITION OF ASSETS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Purchase of Motor Vehicle	0	6,125,000
Total	0	6,125,000

9: OTHER REVENUES

	2014 - 2015	2013-2014
	Kshs	Kshs
Other Revenues	0	50,000
Total	0	50,000

10: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013- 2014
	Kshs	Kshs
	27,460,169	4,382,320
Total	27,460,169	4,382,320

11: BALANCES BROUGHT FORWARD

	2014 - 2015	2013- 2014
	Kshs	Kshs
Bank accounts	4,382,320	82,163
Total	4,382,320	82,163

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	1,000,000	1,000,000
Buildings and structures	3,000,000	3,000,000
Transport equipment	9,389,012	9,389,012
Office equipment, furniture and fittings	150,000	150,000
ICT Equipment, Software and Other ICT Assets	227,000	227,000
Other Machinery and Equipment	857,128	857,128
Total	14,623,140	14,623,140